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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(EXCISE)

AMENDMENTS TO THE ANDHRA PRADESH EXCISE (COMPOUNDING OF OFFENCES) RULES, 1973.

[G.O.Ms.No.416, Revenue (Excise), 29th August, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub- section (1) of section 72 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968), the Government hereby makes the following amendments to the Andhra Pradesh Excise (Compounding of Offences) Rules, 1973 as subsequently amended from time to time.

AMENDMENTS

In the said rules,

(1) In Rule 3, the following rule shall be inserted as Sub-rule(i), namely,-

"The Commissioner of Special Enforcement Bureau is empowered to compound offences falling under clause (i) of Sub Clause (1) of Section 34 of the Act and to accept a sum of money as notified in the Schedule."

(2) In Rule 3, the existing sub rules (i), (ii) and (iii) shall be read as (ii), (iii) and (iv) respectively.

(3) The following new Rule shall be added as Rule 6:

Rule 6: Release of vehicles Confiscated: -

(1) The Commissioner of Prohibition & Excise or the Commissioner of Special Enforcement Bureau may accept a sum of money not exceeding the market value as on the date of its seizure in lieu of confiscation and release the vehicle or material reasonably suspected of involvement in any offence falling under the Act.

Provided that the Commissioner of Prohibition & Excise or the Commissioner of Special Enforcement Bureau may order permitting the Department concerned to make use of any vehicle so confiscated after due conclusion of appeals, if any.

(2) The Deputy Commissioner of Prohibition & Excise or Deputy Commissioner of Special Enforcement Bureau or Superintendent of Police concerned may accept the amount equivalent to ten percent of the market value in lieu of confiscation, where animals or vessels or carts reasonably suspected of involvement in any of the offences falling under the Act and release the same to the owner.

(4) In the SCHEDULE (See Rule 4), after the Sl.No.2, the following shall be inserted, namely,-

| S. No. | Provision in the Act under which the offence Falls | Nature of offence | Minimum Compounding Fee |
|--------|---|---|---|
| (1) | (2) | (3) | (4) |
| 2A | Offences committed for the first time falling under clause (a)(i) of sub-Clause (1) of section 34 of the Act during the period from 16.05.2020 to till the date of Notification issued under the same clause(a)(i). | Imports, exports, transports, manufactures, collects, possesses or sells any intoxicant of the quantity less than notified. a) Liquor/Beer for which duty/tax paid in the state of Andhra Pradesh b) Liquor/Beer for which no duty/tax has been paid in the state of Andhra Pradesh | -->A sum not less than three times of the value of the liquor/Beer involved. -->A sum not less than five times of the value of the liquor/Beer involved. |

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.